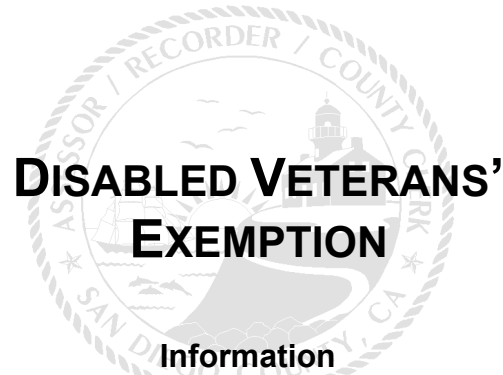


Gregory J. Smith
Assessor / Recorder / Clerk
County of San Diego



1600 Pacific Highway, Room 103
San Diego, CA 92101
(619) 531-5773

Branch Office Locations to Serve You

CHULA VISTA
590 Third Avenue
Chula Vista, CA 91910
(619) 498-2200

EL CAJON
200 S. Magnolia Avenue
El Cajon, CA 92020
(619) 401-5700

KEARNY MESA
9225 Clairemont Mesa Blvd.
San Diego, CA 92123
(858) 505-6262

SAN MARCOS
334 Via Vera Cruz, Ste. 150
San Marcos, CA 92069
(760) 940-6868

– OFFICE HOURS –
8:00 a.m. – 5:00 p.m. Monday thru Friday
9:00 a.m. – 3:00 p.m. Saturday (Kearny Mesa Only)

www.sdarcc.com

What is a Disabled Veterans' Exemption?

The Disabled Veterans' Exemption is a property tax exemption of up to \$150,000 off the assessed value of a qualified applicant's home.

Who is eligible for the Disabled Veterans' Exemption?

Veterans of the United States military who, as a result of a service-connected disease or disability, are rated at 100% disabled or who are compensated at 100% because of a service-connected disability are eligible to file for the exemption.

Are surviving spouses eligible for the Disabled Veterans' Exemption?

Yes. The surviving unmarried spouse of such a veteran is eligible for the exemption. The surviving unmarried spouse of a veteran who, as a result of a service-connected disease or disability, died while on active service in the military is also eligible for the exemption.

Are there different levels of the Disabled Veterans' Exemption?

Yes. Exemptions up to \$100,000 are available to a qualified veteran or surviving spouse regardless of income. Exemptions over \$100,000 depend on the income of the veteran or surviving spouse.

What determines the amount of the exemption?

Disabled Veterans' Exemptions up to \$100,000 of assessed value depend on the assessed value of the property, percentage of ownership, and timeliness of filing a claim for the exemption.

How do I qualify for an exemption over \$100,000?

To qualify for an exemption over \$100,000, an applicant must have an annual household income (from all sources, both taxable and non-taxable) of no more than \$40,000, as adjusted for annual inflation. Exemptions over \$100,000 require an annual filing.

For more information on the income level for exemptions over \$100,000, please call the Disabled Veterans' Exemption Section of the Assessor's Office at (619) 531-5773.

Are there additional requirements to qualify for an exemption over \$100,000?

Yes. In addition to the items listed above, you must submit an income sheet, available at the Assessor's Office and on the Assessor's web site at www.sdarcc.com.

What is necessary in order to file for the exemption?

In order to qualify, you must submit the following information:

- A Disabled Veterans' Exemption claim, available at the Assessor's Office by calling (619) 531-5773, or on the Assessor's web site at www.sdarcc.com.
- A copy of the veteran's honorable discharge from the military (DD214).
- A letter from the Veterans Administration attesting to 100% disability.
- Income sheets for claims that exceed \$100,000.

What is necessary for the surviving spouse to file for the exemption?

In addition to the items listed above, the surviving spouse must submit the following information:

- A copy of the marriage certificate.
- A copy of the death certificate.

When should I file for the Disabled Veterans' Exemption?

A qualified applicant must file by the end of the calendar year for the tax year in which they wish to seek relief. For example, an applicant acquiring property in March 2003 must file an exemption claim by December 31, 2003 in order to be considered timely.

Claims received after that date are still eligible for exemption, but will only receive 85% of the appropriate exemption for that year. Applicants will then receive 100% of the appropriate exemption every year thereafter.

Must I file for the exemption every year?

Claims for exemptions less than \$100,000 require a one-time filing. The exemption will then be applied automatically every year thereafter.

Claims for exemption amounts over \$100,000 require an annual filing. The annual filing deadline is February 15.

May I file for this exemption retroactively?

Yes. California State law allows retroactive filings in some cases, subject to late-filing penalties.

Where may I get more information?

You may obtain more information by calling the Assessor's Disabled Veterans' Exemption Section at (619) 531-5773, by downloading the application from our web site at www.sdarcc.com, or by writing to us at:

Gregory J. Smith
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Disabled Veterans' Exemption Section
1600 Pacific Highway, Room 103
San Diego, CA 92101-2480

September 2003

